

5 Nov 1997

ATCC-RR (700)

MEMORANDUM FOR

Deputy Commanding General, U.S. Army Cadet Command,
ATTN: ATCC-ZD, Fort Lewis, WA 98443-7100
Commander, First Region (ROTC), U.S. Army Cadet Command,
ATTN: ATOA-RM, Fort Bragg, NC 28307-5000
Commander, Second Region (ROTC), U.S. Army Cadet Command,
ATTN: ATOB-RM, Fort Knox, KY 40121-5610
Commander, Fourth Region (ROTC), U.S. Army Cadet Command,
ATTN: ATOD-RM, Fort Lewis, WA 98443-7100

SUBJECT: Policy Memorandum 33 - International Merchant Purchase
Authorization Card (IMPAC) Procedures

1. References:

- a. AR 5-9, Intraservice Support Installation Area
Coordination, Mar 84 Edition and Changes/Updates.
- b. AR 37-1, Finance and Accounting Policy Implementation,
Sep 95 Edition and Changes/Updates.
- c. Army Federal Acquisition Regulation on Supplement
(AFARS), 1996 Edition and Changes/Updates.
- d. Department of Defense Federal Acquisition Regulation
Supplement (DFARS), 1991 Edition and Changes/Updates.
- e. Federal Acquisition Regulation (FAR), 90 Edition and
Changes/Updates.
- f. Government-wide Commercial Credit Card Service, Contract
Guide, GS-23F-94031, Oct 95.
- g. DODD 5500.7-R, Aug 93 Edition and Changes/Updates, Joint
Ethics Regulation, Standards of Conduct.

ATCC-RR

SUBJECT: Policy Memorandum 33 - International Merchant Purchase Authorization Card (IMPAC) Procedures

h. AR 710-2, Inventory Management Supply Policy Below the Wholesale Level, Mar 94 Edition and Changes/Updates.

i. AR 735-5, Policies and Procedures for Property Accountability, Mar 94 Edition and Changes/Updates.

j. AR 25-30, Army Integrated Publishing and Printing Program, Feb 89 Edition and Changes/Updates.

k. AR 25-1, Army Information Resources Management Program, Nov 88 Edition.

l. CTA 50-909, Field and Garrison Furnishing and Equipment, Aug 93.

m. CTA 50-900, Clothing and Individual Equipment, Sep 94.

n. CTA 50-970, Expendable/Durable Items, Sep 90.

2. This Policy Memorandum provides guidance and establishes procedures for use of the IMPAC purchase card to acquire supplies and services which are commercially available and have been approved for local purchase. This policy rescinds Cadet Command Policy Memorandum 9 - Command Supply Discipline (dtd 15 Nov 1996).

3. The IMPAC purchase card is an essential element in purchasing government supplies and services. Regions must stress to brigades and senior/junior ROTC units the importance of ensuring that all IMPAC purchases are authorized for local purchase. The appointed cardholders and approving officials must meet the highest ethical standards, and are expected to follow the prescribed acquisition guidance provided by their support installation.

4. An IMPAC credit card program will be established to ensure that the ROTC IMPAC cards are being used to purchase only authorized items or services and are being used for only official government purposes. The program manager or designated representative will conduct reviews of each cardholder's

ATCC-RR

SUBJECT: Policy Memorandum 33 - International Merchant Purchase
Authorization Card (IMPAC) Procedures

purchase logs to ensure that all purchase transactions meet the legal requirements. Cadet Command will review region logs quarterly; regions will review brigade logs quarterly and brigades will review senior and junior unit purchases quarterly. Detailed audit responsibilities are outlined in enclosure 1.

5. The following emphasizes several prescribed procedures that cardholders and approving/certifying officials must adhere to ensure proper management and control of IMPAC purchase card transactions:

a. Cardholders and approving/certifying officials must follow their support installation's most current Standard Operating Procedure (SOP) to ensure each transaction meets the legal requirements for an authorized purchase.

b. Cardholders must ensure they safeguard the IMPAC purchase card and account number at all times. Therefore the IMPAC should not be left in a place that is easily accessible to a non user.

(1) Only the cardholder is authorized to use the card.

(2) Each card is assigned a unique account number - one account per card.

(3) All purchases must be reviewed and validated by the approving/certifying official.

c. Cardholders must maintain a comprehensive register/log of all IMPAC purchases and the supporting documentation for each transaction. Each ROTC cardholder is directed to use the attached reproducible CCMD Form 445 (enclosure 3) in order to ensure the same information is recorded for each IMPAC purchase. In addition, the Region headquarters will also distribute this form as an Excel 5.0 document. Using Excel will enable the cardholder to know the remaining current monthly funding allowance balance. Instructions explaining how to complete this form are at enclosure 4.

ATCC-RR

SUBJECT: Policy Memorandum 33 - International Merchant Purchase
Authorization Card (IMPAC) Procedures

d. If a cardholder purchases a property book (non-expendable) or a hand-receipt (durable) item, the approving/certifying official is responsible for ensuring that proper property book procedures are followed and that hand receipts are established and maintained where required.

e. The Statement of Account (SOA) will be promptly reviewed (to ensure 15 day time limit is met), and reconciled by the cardholder. Each transaction must include adequate documentation (receipts, written description of each item, shipping documents etc.) before submitting to the approving/certifying officer to be validated.

f. The approving official's certification statement and (if required) a copy of the SOA must be forwarded to the Finance Office by the fifteenth calendar day following the receipt of the Billing Statement. Failure to return the statement promptly could result in the Army having to pay additional charges associated with the Prompt Payment Act.

g. Approving/certifying official must maintain purchase card files and support documentation for 3 years.

h. Disputes must not cause the statement(s) to be delayed; therefore, follow support installation SOP guidance to resolve disputes. The cardholder will attempt to resolve the dispute with the vendor. If there is not a satisfactory resolution, the cardholder has 60 days from the date of the statement to submit a copy of the statement with an explanation of the circumstances directly to the bank for resolution.

i. Cardholders and approving/certifying authorities must attend mandatory IMPAC training to ensure they are kept up-to-date on changes to the program. The support installation is responsible for scheduling the training.

J. Cardholders should also make certain they do the following:

ATCC-RR

SUBJECT: Policy Memorandum 33 - International Merchant Purchase
Authorization Card (IMPAC) Procedures

(1) Use the mandatory sources provided in support
installation SOP and in enclosure 1.

(2) Check to ensure monthly funds are available.

(3) Cost of item must be less than \$2,500.

(4) The item must be mission essential.

(5) Property Book Officer must account for durable and
nonexpendable items.

(6) Cardholders and approving/certifying officials must
adhere to their support installation SOP guidance.

6. Adhere to prescribed procedures outlined in references above
that pertain to credit card purchases. Purchase restriction
guidelines are attached at enclosure 2. Units must, however,
adhere to their installation SOP, which may be more restrictive.

7. Checklists at enclosures 5, 6, and 7 are being included in
Cadet Command Regulation 145-8 for use during official
inspections. You may use these checklists to periodically check
the status of credit card purchases.

8. Failure to comply with IMPAC guidance may result in the
following:

Intentional use of the card for unauthorized purposes will be
considered an attempt to commit fraud against the United States
Government and will result in immediate cancellation of the card
and disciplinary action, ranging from reprimand to removal,
against the cardholder. A cardholder who intentionally misuses
the card may be held personally liable to the Government for the
amount of the unapproved purchases, and may be subject to a fine
of not more than \$10,000, or imprisonment for not more than five
(5) years, or both, under applicable provisions of Title 18 of
the United States Code.

ATCC-RR

SUBJECT: Policy Memorandum 33 - International Merchant Purchase
Authorization Card (IMPAC) Procedures

9. Cadet Command point of contact is Mrs. Grizzle, DSN 680-3936.
Notify Mrs. Grizzle upon receipt of this memorandum.

Signed

7 Encls
as

STEWART W. WALLACE
Major General, U.S. Army
Commanding

IMPAC PURCHASE INTERNAL CONTROL AND AUDIT PROCEDURES

This enclosure explains the procedures to be used by regions, brigades and senior and junior ROTC units when reviewing each cardholder's IMPAC purchases.

1. Review each log carefully and check for obvious improper acquisition practices such as the following:

a. Unauthorized purchases or supply sources. Before deciding to use commercial sources, the cardholder must determine if mandatory sources meet the need. Numerous office supply type items and furniture are to be purchased through a mandatory source. Mandatory sources are listed below:

(1) Activity/Installation inventories (office supplies maintained in a Self Service Supply Center or excess items maintained by local supply community).

(2) Federal Prison Industries (UNICOR) (furniture).

(3) National Industries for the Blind/Severely Handicapped (NIB/NISH) (office supplies, medical supplies, plastics, textiles, industrial products such as paints and cleaners). These items are available to government activities through GSA, Defense Logistics Agency (DLA), or specific contractors authorized to order from GSA.

(4) DOD Wholesale supply sources.

(5) Authorized CTA items.

b. Splitting orders. Splitting orders in order to fall below the \$2,500 single micro purchase limit (\$2,000 for construction threshold).

c. Exceeding spending limit. Ensure that total cumulative dollar value of all purchases does not exceed established monthly spending limit.

d. Identify problem(s). Identify the cardholder and describe any purchase problem(s). Provide this information to the appropriate headquarters.

2. Responsibilities:

a. Cadet Command Headquarters.

- (1) Review each region's purchase logs quarterly.
- (2) Notify each region, in writing, of review results.

b. Region Headquarters.

(1) Provide this headquarters previous quarter's purchase logs NLT 1 February 1998. For example the first audit will cover the period 1 Oct 1997 through 31 December 1997.

(2) Designate region program manager or designated representative. Manager or representative must not hold a lower rank/grade than the approving/certifying official.

(4) Furnish the name, rank/grade and phone number of the region program manager to this headquarters.

(5) Furnish the name, rank/grade and phone number of each region cardholder along with each cardholder's approving official's name, rank/grade and phone number to this headquarters.

(6) Monitor each cardholder's monthly spending limit.

(7) Provide name and phone number of Director of Contracting POC to this headquarters.

(8) Provide this headquarters the following information quarterly after review of each brigade's log(s):

-1 Name of brigade.

-2 Number of Senior Units brigade reviewed.

-3 Number of Junior Units brigade reviewed.

-4 Description of any purchase problem(s) and the brigade or school name.

c. Brigades.

(1) Quarterly review your senior and junior schools purchase logs. The review may be accomplished by either Command Inspection, support installation visit (Command Supply Discipline Program (CSDP)) or by requesting copies of logs to be scanned for problems.

(2) Provide your region the following:

(a) The number of schools reviewed.

(b) Description of any brigade purchase problem(s).

GENERAL IMPAC PURCHASE RESTRICTIONS

1. **UNAUTHORIZED USE.** The only "absolute" restrictions on use of the IMPAC purchase card are imposed by GSA. They are as follows:

- a. Cash advances (includes orders);
- b. Long-term rental or lease of land or buildings;
- c. Telecommunication (telephone) services (e.g., major network services like FTS2000, DSN, DISN or dedicated voice and data circuits).

2. **CONTROLLED PURCHASES.** The IMPAC purchase card cannot be used to obtain the following items without the specific approval from the supply system IMM (Integrated Material Manager). The installation DOL will obtain these approvals for the customer regardless of method of payment:

- a. Weapons system related items;
- b. Handguns, firearms and other sensitive items; and
- c. Hazardous materials such as chemicals, ammunition and explosives.

3. **"CONDITIONAL" USE.** Items or services not identified as restricted or controlled above may be potential candidates for acquisition with the purchase card after local purchase authority has been provided by the process owner (e.g., DOIM, DOL, DPW, etc.). However, if the requirement is not relatively "straight forward" and "non-complex" in nature (e.g., in the case of some repair services), it should probably be forwarded to the Director of Contracting for purchase. In this case, if the value of the acquisition is under \$2,500, it should be accompanied by an explanation of why it cannot be obtained by the cardholder. Some examples of types of items or services that might be obtained via the purchase card are:

- a. Short term government vehicle leases (not for personal TDY use) (Process owner DOL).

- b. Items normally available in the DOD wholesale supply system, but time of expected delivery and cost will jeopardize satisfactory completion of mission requirements (Process owner DOL).

- c. Travel-related expenses:

- (1) Purchase of airline, bus, boat, train or other travel related tickets (Process owner DOL) (see note below).

(2) Purchase of meals, lodging or other authorized travel subsistence expenses (Process owner DOL) (see note below).

NOTE: There are other types of credit cards (i.e., the government American Express (AMEX) card) intended for travel purposes and must be used to the maximum practical extent. Although the IMPAC purchase card is not intended for use to pay for travel-related expenses, it is possible to use the card for travel purposes when:

- specifically authorized under the merchant activity type code,
- where the mandatory GSA travel and subsistence card (currently the American Express card) is not accepted, and
- when the traveler has specific written permission of his/her supervisor and/or approving official.

Also, the cardholder must present the vendor with a copy of his orders as proof of official travel status and a tax-exempt form for eligibility for state and local tax exempt status. However, there are states that do not recognize travelers on official duty as "tax exempt." In these cases, the traveler will claim the tax portion of the bill on his travel voucher. If the purchase card is used, it is the responsibility of the cardholder and his/her supervisor and/or approving/certifying official to ensure the cardholder does not claim the amount charged on the purchase card on his/her travel voucher. Further, suggest remarks section on the voucher set out/emphasize what was paid for with the card.

Also, note that under the US Government car rental agreement program, the IMPAC purchase card is not considered acceptable proof of official travel status, nor is it honored as a payment method.

Some examples where it may be appropriate to use the purchase card subject to above conditions:

- In support of the Department of Defense Information Program for International Military Students.
- Meals for service members during reserve training.
- Meals for members of casualty details.
- When administrative cost of preparing/processing travel orders and vouchers exceeds amount of funds to be reimbursed to the traveler.
- Meals provided for installation visitors at official functions when it is otherwise appropriate for protocol purposes.

d. Purchase of gasoline or oil for vehicles except: aircraft, vessels, and department owned vehicles (Process owner DOL).

e. Repair of GSA leased (interagency fleet management) vehicles (Process owner DOL).

NOTE: Those customers of the GSA Fleet Management Program who use the SF 149, U.S. Government National Fleet Card, to pay for services, maintenance and repair to IFMS vehicles shall not use the IMPAC card in lieu of the SF 149 to pay for those same purchases without specific approval of the process owner.

f. Mission essential personal clothing or footwear (e.g., safety shoes, safety glasses, etc.) (Process owner DOL).

g. Printing or copying services. Note that statutory and regulatory restrictions govern commercial procurement of printing regardless of method of payment. Printing services must be procured from the Defense Automated Printing Service (DAPS) and it is acceptable and encouraged to use the IMPAC card for payment (Process owner DOIM, but no preapproval is required when obtaining printing from DAPS).

h. Construction (not to exceed \$2,000), alteration, or repair of real property (Process owner DPW/ENG).

i. Short-term rental or lease of land or buildings (e.g., deploying unit needing office space for a month) (Process owner DPW/ENG).

j. Janitorial, yard and maintenance services valued at under \$2,500, if these services are not available under an existing BASOPs service contract (Process owner DPW/ENG).

k. ADP and telecommunications supplies, software, equipment and repair and/or other services (Process owner DOIM). Software loaded on Senior and Junior units must be authorized according to Information Management Office, HQ Cadet Command guidance. IMPAC card may not be used to pay for contractors to develop software.

l. Payment of telecommunications (telephone) services under an existing intergovernmental or installation service contract (Process owner DOIM).

m. Audiovisual aids or equipment (Process owner ATSC or Post AV).

n. Unit guidons, flags, battle streamers, or unit coins if approved by the Institute of Heraldry.

o. SSA ASL stocked items, if out of stock or estimated delivery date will not meet immediate requirements (Process owner DOL).

p. Personalized or promotional items (e.g., commander's coins) approved for purchase with appropriated funds (Process owner CG or Protocol).

ENCL 2

IMPAC PURCHASE LOG INSTRUCTIONS

(ROTC CCMD FORM 445-R)

Enclosure 3 is separate on WEB Site

1. MONTH: Enter the month - maintain a separate log(s) for each month.

2. CARDHOLDER: Enter the cardholder's name - maintain separate log(s) for each cardholder.

3. APPROVING/CERTIFYING OFFICIAL: Enter the cardholder's approving/certifying official's name.

4. FIRST LINE/ROW: Enter the amount of your monthly spending limit under the "MTHLY FUND \$BALANCE" column.

5. SECOND LINE/ROW: Begin recording information on the items purchased on the second line for all pages if using Excel document.

Manual entries can begin on first line beginning on page two. An explanation of each element of form is as follows:

a. CONTROL NO: Enter any combination of characters and/or numbers that are unique and will assist you in tracking and identifying each purchase.

b. DATE OF ORDER: Enter the date (DDMMYY) the order was placed.

c. NAME OF SUPPLIER: Enter the name of vendor item is purchase from.

d. DESCRIPTION OF ITEM: Describe clearly the item(s) purchased.

e. NO OF ITEMS: Enter the total number of items purchased.

f. AUTHORIZATION: Enter the authorization to purchase this item (if CTA enter LIN number; if commercial item provide the CTA LIN number, name of approving official and date of memorandum approving purchase)?

g. DATE RECEIVED: Enter the date (DDMMYY) items is received.

h. TOTAL PRICE: Enter the total amount of purchase.

i. MTHLY FUND BALANCE: This column is used to compute the funding balance as you purchase items to ensure you do not exceed your allotted amount.

(1) Manual Entry: Subtract the Total Price amount from previous line's 'MTHLY FUND BALANCE" and enter the result.

(2) Excel Entry: Enter the Total Price - monthly
balance will be automatically computed.

ENCL 4

INTERNATIONAL MERCHANT PURCHASE AUTHORIZATION CARD REGION CHECKLIST

ITEM
N/A

YES

NO

1. Do you have an IMPAC card issued by your support installation?

☐
☐
☐

2. Do you have the current Cadet Command IMPAC policy memo.

☐
☐
☐

3. Do you have a current support installation IMPAC standard operating procedure?

☐
☐
☐

4. Do you safeguard your card to ensure it is not stolen or used by someone else?

☐
☐
☐

5. Is there a copy of the appointment memorandum on file from the Director of Contracting for the cardholder?

☐
☐
☐

6. Is your a supervisor the approving/certifying official?

☐
☐
☐

7. Is there a copy of the appointment memorandum on file from the Director of Contracting for the approving/certifying official?

☐
☐
☐

8. Does an approving/certifying official review and authorize in writing each account's purchases before ordering item?

☐
☐
☐

9. Do you maintain a log of each account's purchases?

☐
☐
☐

10. Are only authorized items purchased?

☐
☐
☐

11. Do you ever split orders?

☐
☐
☐

12. Does the program manager review purchase logs quarterly?

☐
☐
☐

13. Statement of Account (SOA).

a. Is the SOA date stamped upon receipt?

☐
☐
☐

b. Does each cardholder reconcile their monthly statement and forward to approving official within 5 work days after closing date on the account?

☐☐☐

c. Does an approving/certifying official review each account's purchases to ensure all purchases and disputes are adequately documented on the document register?

☐☐☐

d. Does the approving/certifying official maintain purchase receipts and support documentation for 3 years?

e. Does the approving/certifying official(s) forward monthly statement(s) and invoice(s) for payment by 10th work day after receipt of the billing statement?

☐☐☐

14. Do new card holder(s) and approving official(s) attend standard Army training on IMPAC procedures before account was activated?

☐☐☐

15. Does the current cardholder(s) and approving official(s) attend annual refresher standard Army training on IMPAC procedures?

☐☐☐

16. Is region reviewing Brigade purchase quarterly?

☐☐☐

17. Has region ensured that Brigades are reviewing Senior and Junior ROTC unit purchase logs quarterly?

☐☐☐

18. Has region provided Cadet Command purchase logs quarterly?

☐☐☐

19. Are there problems with region logs? Explain.

☐☐☐

ENCL 5

INTERNATIONAL MERCHANT PURCHASE AUTHORIZATION CARD SENIOR CHECKLIST

<u>ITEM</u> <u>N/A</u>	<u>YES</u>	<u>NO</u>
1. Do you have an IMPAC card issued by your <u>support installation</u> ?	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you have an IMPAC card issued by your <u>region</u> ?	<input type="checkbox"/>	<input type="checkbox"/>
3. Do you have the current Cadet Command IMPAC policy memo.	<input type="checkbox"/>	<input type="checkbox"/>
4. Do you have a current support installation IMPAC standard operating procedure?	<input type="checkbox"/>	<input type="checkbox"/>
5. Do you safeguard your card to ensure it is not stolen or used by someone else?	<input type="checkbox"/>	<input type="checkbox"/>
6. Is there a copy of the appointment memorandum on file from the Director of Contracting for the cardholder?	<input type="checkbox"/>	<input type="checkbox"/>
7. Is a supervisor the approving/certifying official?	<input type="checkbox"/>	<input type="checkbox"/>
8. Is there a copy of the appointment memorandum on file from the Director of Contracting for the approving/certifying official?	<input type="checkbox"/>	<input type="checkbox"/>
9. Does an approving/certifying official review and authorize in writing each account's purchases before ordering item?	<input type="checkbox"/>	<input type="checkbox"/>
10. Do you maintain a log of each account's purchases?	<input type="checkbox"/>	<input type="checkbox"/>
11. Are only authorized items purchased?	<input type="checkbox"/>	<input type="checkbox"/>
12. Do you ever split orders? <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Does the program manager review purchase logs quarterly?	<input type="checkbox"/>	<input type="checkbox"/>

14. Statement of Account (SOA).

- a. Is the SOA date stamped upon receipt? ☐ ☐ ☐
- b. Does each cardholder reconcile their monthly statement and forward to approving official within 5 work days after closing date on the account? ☐ ☐ ☐
- c. Does an approving/certifying official review each account's purchases to ensure all purchases and disputes are adequately documented on the document register? ☐ ☐ ☐
- d. Does the approving/certifying official maintain purchase receipts and support documentation for 3 years?
- e. Does the approving/certifying official(s) forward monthly statement(s) and invoice(s) for payment by 10th work day after receipt of the billing statement? ☐ ☐ ☐
15. Do new cardholder(s) and approving official(s) attend standard Army training on IMPAC procedures before account was activated? ☐ ☐ ☐
16. Does the current cardholder(s) and approving official(s) attend quarterly refresher standard Army training on IMPAC procedures? ☐ ☐ ☐
17. Are there problems with purchase logs? Explain. ☐ ☐ ☐

INTERNATIONAL MERCHANT PURCHASE AUTHORIZATION CARD JUNIOR CHECKLIST

<u>ITEM</u>	<u>YES</u>	<u>NO</u>	
<u>N/A</u>			
1. Do you have an IMPAC card issued by your <u>support installation</u> ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you have the current Cadet Command IMPAC policy memo.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Do you have a current support installation IMPAC standard operating procedure?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Do you safeguard your card to ensure it is not stolen or used by someone else?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Is there a copy of the appointment memorandum on file from the Director of Contracting for the cardholder?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Is a supervisor the approving/certifying official?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Is there a copy of the appointment memorandum on file from the Director of Contracting for the approving/certifying official?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Does an approving/certifying official review and authorize in writing each account's purchases before ordering item?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Do you maintain a log of each account's purchases?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Are only authorized items purchased?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Do you ever split orders? <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
12. Does the program manager review purchase logs quarterly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Statement of Account (SOA).			
a. Is the SOA date stamped upon receipt?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

b. Does each cardholder reconcile their monthly statement and forward to approving official within 5 work days after closing date on the account?

☐☐☐

c. Does an approving/certifying official review each account's purchases to ensure all purchases and disputes are adequately documented on the document register?

☐☐☐

d. Does the approving/certifying official maintain purchase receipts and support documentation for 3 years?

e. Does the approving/certifying official(s) forward monthly statement(s) and invoice(s) for payment by 10th work day after receipt of the billing statement?

☐☐☐

14. Do new cardholder(s) and approving official(s) attend standard Army training on IMPAC procedures before account was activated?

☐☐☐

15. Does the current cardholder(s) and approving official(s) attend annual refresher standard Army training on IMPAC procedures?

☐☐☐

16. Are there problems with purchase logs? Explain.

☐☐☐
